Navigant supports your continuing professional development and encourages employees to attain certifications/licenses pertaining to Navigant business needs and your role. Navigant offers reimbursement for certificate preparation costs:

Click on the link to move directly to the topics:

- Eligibility considerations
- Supported licenses
- Reimbursable costs
- Reimbursement process
- Recoupment
- CPA-specific requirements
Eligibility considerations

Employees are eligible to seek financial support in pursuing professional licenses/certifications if they meet the following criteria:

1) Full-time employee (scheduled 30 hours+/week)

2) Navigant or legacy firm tenure of 6 months+
   
   **CPA Exception:** Individuals seeking a CPA are not subject to the tenure requirement for reimbursement in connection with a pursuit of a CPA. This includes those who have accepted employment with Navigant but have not yet started work (for example, campus hires completing a Masters of Accountancy).

3) History of solid performance

4) License/certification reflected on employee’s Goals and Objectives (unless employee was a license/certification candidate upon joining Navigant and completion is a condition of employment)
Supported licenses

Licenses/certifications are eligible for reimbursement if they are consistent with either:

- The employee’s career development needs
- The performance of current duties and responsibilities with Navigant
- Navigant's needs

The following licenses/certifications are currently supported financially:

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Additional licenses/certifications may be eligible for financial support upon request. Contact: Training Reimbursement

Employees who pass all four parts of the CPA examination will receive a $2,000 one-time bonus. This bonus will be incremental to any other bonus earned by the employee as part of his/her employment.
Reimbursable costs

Navigant reimburses total annual costs up to $5,250 USD/calendar year for:
- Classroom or self-study courses
- Materials (e.g., books, software)
- Travel expenses

Employees may not be reimbursed for tuition and certification preparation in the same calendar year.*

*CPA Exception: Employees pursuing a CPA can be reimbursed up to $5,250 USD/calendar year for certification preparation costs, as well as up to $5,250 for tuition reimbursement (to get to the 150 hours required to sit for the CPA exam).

Reimbursement US employees must satisfy US IRS requirements for educational reimbursement.
Reimbursement Process

For reimbursement approval, click on the appropriate link below to access the form in DocuSign:

**Consultants: Certification preparation reimbursement (non-CPA) form**

**Consultants: CPA Certification preparation reimbursement form**

On the first page, enter your name/email address, Managing Director’s name/email address and the Practice Area Business Manager’s (PABM) name/email address.

**NBS: Certification preparation reimbursement (non-CPA) form**

**NBS: CPA Certification preparation reimbursement form**

On the first page, enter your name/email address and the NBS Director’s name/email address.

**UK: Certification preparation – approval and payment form**

On the first page, enter your name/email address, Managing Director’s name/email address and the Practice Area Business Manager's (PABM) name/email address.

When you complete and submit the form, the rest of the process occurs automatically in the DocuSign system.

Once the form is fully approved, Training Reimbursement will send you the charge code for your expenses via email.

Note: for CPAs, once approved, you will receive instructions on how to enroll with Becker. Do not enroll until you have received the instructions. This will ensure you receive the corporate discount.

Follow the CPA Guidance Memo, on page 7, so that Legal can review your license application to ensure it is representing your experience with Navigant correctly.
Recoupment:

Reimbursement for certification preparation and travel are considered an employee loan from Navigant as long as the individual is an employee. It will be considered an interest-free loan for a 12 month period after the employee has received notification that they passed the final examination. In the event an employee terminates employment or if the Company terminates for ‘cause’ within 12 months of passing the examination for which reimbursement was received, the employee is obligated to repay Navigant the full amount of the reimbursement.

Employees seeking reimbursement of certification preparation expenses are obligated to take and pass the related examination within 18 months after the first reimbursement for certification preparation costs.

- If the Employee does not take the examination or does not pass it within the time period, then the loan is due and payable.
- Any advances or payments for examination fees related to examinations that are not taken will also be required to be repaid.
- To defer this repayment obligation if the Employee has not passed the examination, he/she may provide to L&PD a plan for passing the examination.
- Employees terminating their employment or dismissed for cause before their loan is forgiven will be required to repay the unforgiven balance of their loan.

Please direct any questions to Training Reimbursement.
MEMORANDUM

To: All CPAs and all Applicants for a CPA License

From: Dawn Cassie, Legal Department

Re: Guidance for Applying for CPA License and for Identifying CPA Certification in Resumes and Engagement Letters

This will serve as a reminder for employees seeking to become licensed CPAs, as well as any employee who identifies CPA certification in their Navigant Bio or resume.

Applying for CPA License

As soon as one determines that he/she wants to pursue obtaining a CPA license, please notify Kelli Ueland (312.583.3640) of that fact, and identify the state in which you ultimately want to be licensed.

Prior to applying for a CPA license, the individual seeking a license must send all submissions, including summaries of experience, in draft to Dawn Cassie in Legal (312.583.2688) for review. In addition, if you are a supervisor providing any summary of experience or recommendation for a current or former employee, including an intern, you must send the summary of experience to Dawn Cassie for review prior to submitting it to any state board.

In addition, Navigant offers additional reimbursement benefits beyond Tuition Reimbursement and Certification Preparation Reimbursement. Please see Inside NCI posting for full details, and feel free to direct any questions regarding this program to Kelli Ueland (312.583.3640).

Identifying CPA Certification in Bios, Resumes, Email Signatures and Engagement Letters

Please be aware that Navigant is requiring all CPAs who list their CPA certification in Bios or Resumes, to include the following:

1. Identify the State of the CPA License
2. Add this language in a footnote or asterisk: “_______ is a licensed CPA in [State] only. Neither _________ nor Navigant provide audit, attest or public accounting services, in this or any other state.”

Finally, please be advised that engagement letters should never indicate that Navigant provides public accounting, audit or attest services.

Any questions, please contact Dawn Cassie (312.583.2688).